

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Baugo Community Schools (2260)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,398,908	\$2,188,513	\$2,231,154	59%	2%
	11200 Middle/Junior High	\$664,026	\$822,466	\$769,384	16%	-6%
	11300 High School	\$937,403	\$1,330,144	\$1,383,964	48%	4%
	11430 Distributive Education	\$30,778	\$53,474	\$54,038	76%	1%
	11460 Occupational Home Economics	\$37,801	\$55,716	\$56,321	49%	1%
	11590 Other Vocational Education Programs	\$0	\$7,099	\$6,034	n/a	-15%
	12100 Gifted and Talented	\$50,717	\$62,099	\$59,226	17%	-5%
	12210 Mild Mental Handicap	\$195,730	\$553,994	\$574,805	194%	4%
	12350 Homebound	\$4,902	\$2,511	\$2,454	-50%	-2%
	12710 Equal Opportunity At Risk	\$49,887	\$173,465	\$123,934	148%	-29%
	12900 Other Special Programs	\$0	\$0	\$0	n/a	n/a
	14100 Elementary	-\$91	\$0	\$0	n/a	n/a
	14300 High School	\$32,365	\$17,189	\$18,764	-42%	9%
	16100 Remediation Testing	\$13,302	\$69,488	\$80,752	> 500%	16%
	16200 Preventive Remediation	\$0	\$0	\$346	n/a	n/a
	21520 Speech Pathology Services	\$42,100	\$999	\$20	-100%	-98%
	22220 School Library	\$87,351	\$125,644	\$136,782	57%	9%
	22230 Audiovisual	\$28,772	\$5,355	\$6,010	-79%	12%
	22290 Other Education Media Services	\$7,000	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$361,671	\$579,503	\$586,230	62%	1%
	25820 Textbooks and Repairs	\$78,524	\$136,859	\$83,231	6%	-39%
	25860 Textbooks and Workbooks	\$15,196	\$0	\$0	-100%	n/a
	25870 Materials and Supplies	\$7,841	\$25,877	\$32,926	320%	27%
	26497 Teachers Retirement Fund	\$133,272	\$330,383	\$326,981	145%	-1%
	41100 Transfer Tuition	\$0	\$0	\$22,921	n/a	n/a
	41300 Area Vocational Schools	\$28,017	\$98,952	\$95,199	240%	-4%
	41400 Joint Services and Supply	\$321,295	\$647,487	\$379,121	18%	-41%
Student Academic Achievement Total		\$4,526,767	\$7,287,217	\$7,030,596	55%	-4%
Student Instructional Support						
	21120 Attendance Services	\$0	\$1,813	\$363	n/a	-80%
	21220 Counseling Services	\$188,487	\$122,814	\$114,325	-39%	-7%
	21320 Medical Services	\$0	\$0	\$0	n/a	n/a
	21340 Nurse Services	\$20,887	\$79,942	\$81,901	292%	2%
	22120 Instruction & Curriculum Development	\$690	\$3,023	\$7,166	> 500%	137%
	22130 Instructional Staff Training Services	\$347	\$3,658	\$2,500	> 500%	-32%
	23110 Service Area Direction	\$11,101	\$10,120	\$11,096	0%	10%
	23190 Other Governing Body Services	\$2,093	\$5,040	\$5,288	153%	5%

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	23210 Office of the Superintendent	\$87,983	\$137,475	\$145,982	66%	6%
	23220 Community Relations	\$13,571	\$15,397	\$5,256	-61%	-66%
	23290 Other Executive Administrative Services	\$1,819	\$2,373	\$2,482	36%	5%
	24900 Other Support Services - School Admin.	\$500	\$0	\$0	-100%	n/a
	26450 Health Services	\$3,368	\$11,946	\$23,983	> 500%	101%
	26710 Technology Support and Maintenance	\$0	\$153,566	\$153,598	n/a	0%
Student Instructional Support Total		\$330,845	\$547,168	\$553,939	67%	1%
Overhead and Operational						
	23150 Legal Services	\$1,641	\$12,354	\$11,797	> 500%	-5%
	23160 Promotion Expenses	\$1,467	\$1,969	\$16	-99%	-99%
	23230 Staff Relations and Negotiations	\$22,200	\$27,730	\$32,652	47%	18%
	25110 Office of the Business Manager	\$33,356	\$68,208	\$69,913	110%	3%
	25210 Service Area Direction	\$60,189	\$146,075	\$138,961	131%	-5%
	25240 Payroll Services	\$21,714	\$43,674	\$70,549	225%	62%
	25250 Financial Accounting	\$0	\$979	\$0	n/a	-100%
	25291 Refund of Revenue	\$4,127	\$9,587	\$5,680	38%	-41%
	25292 Petty Cash	\$350	\$400	\$400	14%	0%
	25293 Printed Forms	\$1,633	\$1,434	\$822	-50%	-43%
	25295 Bank Service Charge	\$800	\$1,243	\$1,305	63%	5%
	25360 Rent of Buildings & Equipment	\$132,827	\$194,101	\$168,403	27%	-13%
	25410 Service Area Direction	\$42,265	\$43,279	\$43,894	4%	1%
	25420 Maintenance of Buildings	\$685,972	\$1,172,231	\$1,283,362	87%	9%
	25430 Maintenance of Grounds	\$6,052	\$7,715	\$8,712	44%	13%
	25440 Maintenance of Equipment	\$166,168	\$242,732	\$282,359	70%	16%
	25450 Vehicle Maintenance (other than buses)	\$6,645	\$11,060	\$11,699	76%	6%
	25470 Insurance (other than buses)	\$44,165	\$139,512	\$106,086	140%	-24%
	25510 Service Area Direction	\$40,768	\$30,284	\$31,442	-23%	4%
	25520 Vehicle Operation	\$54,703	\$160,320	\$175,690	221%	10%
	25540 Vehicle Servicing and Maintenance	\$38,803	\$54,677	\$58,998	52%	8%
	25550 Purchase of School Buses	\$0	\$133,000	-\$356	n/a	-100%
	25560 Insurance on Buses	\$2,044	\$476	\$0	-100%	-100%
	25580 Contracted Transportation Services	\$323,669	\$548,487	\$541,434	67%	-1%
	25590 Other Pupil Transportation Services	\$0	\$0	\$0	n/a	n/a
	25610 Service Area Direction	\$31,213	\$32,034	\$32,911	5%	3%
	25620 Food Preparation and Dispensing	\$104,113	\$187,192	\$198,713	91%	6%
	25640 Food Purchases	\$143,110	\$182,789	\$220,097	54%	20%
	25690 Other Food Services	\$11,982	\$15,297	\$44,024	267%	188%
	25740 Printing, Publishing and Duplicating	\$2,605	\$2,744	\$2,906	12%	6%
	25950 Other Assessments	\$350	\$0	\$0	-100%	n/a

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	26495 Official Bonds	\$452	\$1,118	\$0	-100%	-100%
	31000 Direction of Community Services	\$776	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$151,741	\$228,867	\$237,507	57%	4%
	39500 Child Care Services	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$4	\$0	\$0	-100%	n/a
	49200 Scholarships	\$1,750	\$2,500	\$5,000	186%	100%
	52200 Temporary Loans, INTEREST ON DEBT	\$32,889	\$45,914	\$47,194	43%	3%
Overhead and Operational Total		\$2,172,542	\$3,749,982	\$3,832,171	76%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$5,930	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$65,151	\$0	\$1,550	-98%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$43,080	\$0	n/a	-100%
	25352 Energy Savings Contracts	\$0	\$434,498	\$447,523	n/a	3%
	25380 Purchase of Mobile or Fixed Equipment	\$251,570	\$341,865	\$276,472	10%	-19%
	25390 Other Facilities Acquisition & Construction	\$49,147	\$18,962	\$16,365	-67%	-14%
	51100 Bonds, PRINCIPAL OF DEBT	\$100,000	\$1,572,879	\$0	-100%	-100%
	51400 School Bus Loans, PRINCIPAL OF DEBT	\$4,698	\$0	\$0	-100%	n/a
	52100 Bonds, INTEREST ON DEBT	\$263,260	\$145,071	\$77,526	-71%	-47%
	52400 School Bus Loans, INTEREST ON DEBT	\$334	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$713,895	\$1,556,590	\$3,312,720	364%	113%
	53150 Buildings - Interest	\$0	\$75,810	\$0	n/a	-100%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$1,515	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$147,938	\$77,190	\$74,305	-50%	-4%
	59100 Bond Registrars Fee	\$0	\$1,050	\$1,750	n/a	67%
	59200 Bond Bank Fee	\$550	\$0	\$0	-100%	n/a
Nonoperational Total		\$1,603,990	\$4,266,996	\$4,208,211	162%	-1%
prorated						
	26491 PERF	\$80,699	\$109,909	\$104,392	29%	-5%
	26492 Social Security	\$374,167	\$576,343	\$578,760	55%	0%
	26494 Group Insurance	\$459,607	\$1,320,939	\$1,415,595	208%	7%
	26496 Unemployment Compensation	\$0	\$3,050	\$1,210	n/a	-60%
	26498 Severance/Early Retirement Pay	\$56,515	\$1,269,715	\$78,057	38%	-94%
prorated Total		\$970,987	\$3,279,956	\$2,178,014	124%	-34%

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	1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase			
	Student Academic Achievement	\$5,277,948	\$10,121,395	\$8,721,418	65%	-14%	54.9%	52.9%	49.0%
	Student Instructional Support	\$388,719	\$641,478	\$654,738	68%	2%	4.0%	3.4%	3.7%
	Overhead and Operational	\$2,334,473	\$4,101,451	\$4,218,564	81%	3%	24.3%	21.4%	23.7%
	Nonoperational	\$1,603,990	\$4,266,996	\$4,208,211	162%	-1%	16.7%	22.3%	23.6%
	Grand Total	\$9,605,131	\$19,131,319	\$17,802,932	85%	-7%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	59.0%	56.3%	52.7%